

Fill in this information to identify the case:

Debtor Name Kris Daniel RoglieriUnited States Bankruptcy Court for the: Northern District of New York
(State)Case number: 24-10157-1 rel

Official Form 426

Periodic Report Regarding Value, Operations, and Profitability of Entities in Which the Debtor's Estate Holds a Substantial or Controlling Interest

12/17

This is the *Periodic Report* as of April 12, 2024 on the value, operations, and profitability of those entities in which a Debtor holds, or two or more Debtors collectively hold, a substantial or controlling interest (a "Controlled Non-Debtor Entity"), as required by Bankruptcy Rule 2015.3. For purposes of this form, "Debtor" shall include the estate of such Debtor.

Kris Daniel Roglieri holds a substantial or controlling interest in the following entities:

Name of Controlled Non-Debtor Entity	Interest of the Debtor	Tab #
Prime Commercial Lending, LLC	100%	1
Commercial Capital Training Group, LLC	100%	2
Digital Marketing Training Group, LLC	100%	3
Prime Capital Ventures, LLC	100%	4
National Alliance of Commerical Loan Brokers LLC	100%	5
Shark Ventures LLC	100%	6
FUPME, LLC	100%	7

This *Periodic Report* contains separate reports (*Entity Reports*) on the value, operations, and profitability of each Controlled Non-Debtor Entity.

Each *Entity Report* consists of five exhibits.

Exhibit A contains the most recently available: balance sheet, statement of income (*loss*), statement of cash flows, and a statement of changes in shareholders' or partners' equity (*deficit*) for the period covered by the *Entity Report*, along with summarized footnotes.

Exhibit B describes the Controlled Non-Debtor Entity's business operations.

Exhibit C describes claims between the Controlled Non-Debtor Entity and any other Controlled Non-Debtor Entity.

Exhibit D describes how federal, state or local taxes, and any tax attributes, refunds, or other benefits, have been allocated between or among the Controlled Non-Debtor Entity and any Debtor or any other Controlled Non-Debtor Entity and includes a copy of each tax sharing or tax allocation agreement to which the Controlled Non-Debtor Entity is a party with any other Controlled Non-Debtor Entity.

Exhibit E describes any payment, by the Controlled Non-Debtor Entity, of any claims, administrative expenses or professional fees that have been or could be asserted against any Debtor, or the incurrence of any obligation to make such payments, together with the reason for the entity's payment thereof or incurrence of any obligation with respect thereto.

This *Periodic Report* must be signed by a representative of the trustee or debtor in possession.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

The undersigned, having reviewed the *Entity Reports* for each Controlled Non-Debtor Entity, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that to the best of his or her knowledge, (i) this *Periodic Report* and the attached *Entity Reports* are complete, accurate, and truthful to the best of his or her knowledge, and (ii) the Debtor did not cause the creation of any entity with actual deliberate intent to evade the requirements of Bankruptcy Rule 2015.3

For non-individual
Debtors:

X

Signature of Authorized Individual

Printed name of Authorized Individual

Date _____
MM / DD / YYYY

For individual Debtors:

X

Signature of Debtor 1
Kris Daniel Roglieri

Printed name of Debtor 1

Date 04/12/2024
MM / DD / YYYY

X

Signature of Debtor 2

Printed name of Debtor 2
Date 4 12 2024
MM / DD / YYYY

Tab 1

Prime Commercial Lending, LLC

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit A: Financial Statements for Prime Commercial Lending, LLC

Prime Commercial Lending, LLC ("PCL") is an entity that specializes in commercial lending which acts as an intermediary between borrowers and other larger financial institutions. PCL was established in 2006 and is wholly owned by the Debtor.

Historically, PCL did not maintain formal financial records such as (1) balance sheets, (2) statement of income (loss), or (3) statement of cash flows. In addition, the equity composition has never changed so there is no statement of changes in shareholders' or partners' equity (deficit).

In addition, due to the pending litigation in and outside of this Court related to PCL, the valuation of the PCL is subject to material dispute.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

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Exhibit B: Description of Operations for Prime Commercial Lending, LLC

The Debtor wholly owns PCL.

PCL specializes in commercial lending, specifically as an intermediary lender for its borrowers and larger financial institutions.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit C: Description of Intercompany Claims

PCL does not hold any claim against any other Controlled Non-Debtor Entity. To the extent such claims exist, the Debtor hereby waives any such claim on behalf of PCL.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

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Exhibit D: Allocation of Tax Liabilities and Assets

PCL is a pass-through entity and the Debtor incurs all tax liability for PCL's operations.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

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Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor

PCL does not pay administrative expenses or professional fees otherwise payable by a Debtor.

The Debtor is the source of this information.

Tab 2

Commercial Capital Training Group, LLC

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit A: Financial Statements for Commercial Capital Training Group, LLC

Commercial Capital Training Group, LLC ("CCTG") provides a loan broker training program to loan brokers. CCTG was established in 2009 and is wholly owned by the Debtor.

Historically, CCTG did not maintain formal financial records such as (1) balance sheets, (2) statement of income (loss), or (3) statement of cash flows. In addition, the equity composition has never changed so there is no statement of changes in shareholders' or partners' equity (deficit).

Revenue and sales have suffered greatly since the civil allegations lodged at Prime Capital Ventures, LLC, another Controlled Non-Debtor Entity.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

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Exhibit B: Description of Operations for Commercial Capital Training Group, LLC

CCTG provides a loan broker training program to loan brokers.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit C: Description of Intercompany Claims

CCTG does not hold any claim against any other Controlled Non-Debtor Entity. To the extent such claims exist, the Debtor hereby waives any such claim on behalf of CCTG.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit D: Allocation of Tax Liabilities and Assets

CCTG is a pass-through entity and the Debtor incurs all tax liability for CCTG's operations.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor

CCTG does not pay administrative expenses or professional fees otherwise payable by the Debtor.

The Debtor is the source of this information.

Tab 3

Digital Marketing Training Group, LLC

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit A: Financial Statements for Digital Marketing Training Group, LLC

Digital Marketing Training Group, LLC ("DMTG") specialized in training courses for digital marketers. However, DMTG ceased material operations in or around January 2023 and is now a shell company with no revenue or assets. No financial information is available for this entity.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

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Exhibit B: Description of Operations for Digital Marketing Training Group, LLC

DMTG is wholly owned by the Debtor.

DMTG formerly specialized in training courses for digital marketers but ceased material operations in or around January 2023.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit C: Description of Intercompany Claims

DMTG does not hold any claim against any other Controlled Non-Debtor Entity. To the extent such claims exist, the Debtor hereby waives any such claim on behalf of DMTG.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit D: Allocation of Tax Liabilities and Assets

DMTG is a pass-through entity and the Debtor incurs all tax liability for DMTG's operations.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor

DMTG does not pay administrative expenses or professional fees otherwise payable by the Debtor.

The Debtor is the source of this information.

Tab 4

Prime Capital Ventures, LLC

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit A: Financial Statements for Prime Capital Ventures, LLC

Prime Capital Ventures, LLC ("PCV") was historically in the business of providing commercial loans. Pursuant to the order dated January 24, 2024 [D.I. 56] (the "Receiver Order"), in Case No. 1:24-cv-00055-MAH-CFH, Paul Levine (the "Receiver") was appointed permanent receiver of PCV. The Receiver Order is presently on appeal in the Second Circuit

Accordingly, despite the Debtor's ownership of the equity interests of PCV, the Receiver is in control of PCV's financial records and the Debtor is unable to provide this information.

In addition, due to the pending litigation against PCV in multiple forums, the value of PCV is subject to material dispute.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit B: Description of Operations for Prime Capital Ventures, LLC

PCV was historically in the business of providing commercial loans. Pursuant to the Receiver Order, the Receiver was appointed permanent receiver of PCV. The Receiver Order is presently on appeal in the Second Circuit

Accordingly, despite the Debtor's ownership of the equity interests of PCV, the Receiver is in control of PCV's financial records and the Debtor is unable to provide this information.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

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Exhibit C: Description of Intercompany Claims

The Debtor does not believe that PCV holds any claims against any other Controlled Non-Debtor Entity, but the Debtor understands that the Receiver may take a different position (which the Debtor disputes).

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit D: Allocation of Tax Liabilities and Assets

PCV is a pass-through entity and the Debtor incurs all tax liability for PCV's operations.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor

PCV does not pay administrative expenses or professional fees otherwise payable by the Debtor.

The Debtor is the source of this information.

Tab 5

National Alliance of Commerical Loan Brokers, LLC

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit A: Financial Statements for National Alliance of Commerical Loan Brokers, LLC

National Alliance of Commercial Loan Brokers, LLC ("NACLB") organizes and manages an annual conference for commercial loan brokers that is held in October every year. NACLB was established in 2012 and is wholly owned by the Debtor.

Historically, NACLB did not maintain formal financial records such as (1) balance sheets, (2) statement of income (loss), or (3) statement of cash flows. In addition, the equity composition has never changed so there is no statement of changes in shareholders' or partners' equity (deficit).

Sponsorship and revenue have suffered greatly since the civil allegations lodged at Prime Capital Ventures, LLC, another Controlled Non-Debtor Entity.

The Debtor is the source of this information.

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Exhibit B: Description of Operations for National Alliance of Commerical Loan Brokers, LLC

NACLB organizes and manages an annual conference for commercial loan brokers that is held in October every year.

NACLB is wholly owned by the Debtor.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit C: Description of Intercompany Claims

NACLB does not hold any claim against any other Controlled Non-Debtor Entity. To the extent such claims exist, the Debtor hereby waives any such claim on behalf of NACLB.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit D: Allocation of Tax Liabilities and Assets

NACLB is a pass-through entity and the Debtor incurs all tax liability for NACLB's operations.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor

NACLB does not pay administrative expenses or professional fees otherwise payable by the Debtor.

The Debtor is the source of this information.

Tab 6

Shark Ventures LLC

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit A: Financial Statements for Shark Ventures LLC

Shark Ventures LLC ("Shark") is a holding company for certain of the Debtor's automobiles. It has no operations or revenue, and therefore no financial information exists.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit B: Description of Operations for Shark Ventures LLC

Shark is a holding company for certain of the Debtor's automobiles.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit C: Description of Intercompany Claims

Shark does not pay administrative expenses or professional fees otherwise payable by the Debtor.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit D: Allocation of Tax Liabilities and Assets

Shark has no operations and no tax liability.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor

Shark does not pay administrative expenses or professional fees otherwise payable by the Debtor.

The Debtor is the source of this information.

Tab 7

FUPME, LLC

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit A: Financial Statements for FUPME, LLC

FUPME, LLC ("FUPME") was formed as a holding company for a certain vehicle but such vehicle was never purchased. It has no assets, operations or revenue, and therefore no financial information exists.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit B: Description of Operations for FUPME, LLC

FUPME was formed as a holding company for a certain vehicle but such vehicle was never purchased. As a result, it has no assets, revenue or operations.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit C: Description of Intercompany Claims

FUPME does not pay administrative expenses or professional fees otherwise payable by the Debtor.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit D: Allocation of Tax Liabilities and Assets

FUPME has no operations and no tax liability.

The Debtor is the source of this information.

Debtor Name Kris Daniel Roglieri

Case number 24-10157-1 rel

Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor

FUPME does not pay administrative expenses or professional fees otherwise payable by the Debtor.

The Debtor is the source of this information.